## ABSTRACT OF THE DISCLOSURE

The structured document converting method converts a tagged structured document in which tags are hierarchically ordered, into a document of

5 unrestricted order, in such a manner that the original structured document can be restored. When converting a tagged structured document in which tags are hierarchically ordered into a document of unrestricted order, positional information relating to the original structured document is appended as attribute information to each tag. Furthermore, an index and hierarchical layer depth are used as references in the positional information. Moreover, a namespace is assigned.

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